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FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (UNIIMOG) (A/47/560).
2. As stated in paragraph 1 of that report, last year's report of the Secretary-General (A/46/744) set forth the performance report for the period from 1 October 1990 to 28 February 1991 and information on the disposition of some of the assets of UNIIMOG. The current report (A/47/560, sects. II-V, supported by annexes I-VII) updates that information with regard to the status of unpaid assessed contributions, expenditures for the operation through 28 February 1991, disposition of additional UNIIMOG property and the unencumbered balance and miscellaneous income.
3. In paragraph 10 of his report to the General Assembly at its forty-seventh session, the Secretary-General notes that an appropriation of the amount of \$2,384,000 gross (\$2,178,000 net) authorized and apportioned in accordance with General Assembly resolution 45/245 for the period from 1 to 28 February 1991 is required, as well as the crediting of those same amounts from the unencumbered balance to Member States against their assessments.
4. The Secretary-General also notes that a decision on the disposition of the unutilized balance is required, taking into consideration the outstanding assessed contributions. As shown in annex II to the Secretary-General's current report, and summarized below, a net unutilized balance of \$36,807,802 remains in the UNIIMOG Special Account:

	<u>US dollars</u>
<u>Resources</u> (appropriations/authorization, voluntary contributions in cash and in kind)	210 509 900
<u>Operating costs</u>	(167 286 511)
<u>Credits to Member States</u> (relating to appropriations and authorization)	(23 627 000)
<u>Interest and miscellaneous income</u> (including sale of equipment)	18 272 299
<u>Outstanding assessments</u>	<u>(1 060 886)</u>
Unutilized balance	<u>36 807 802</u>

5. As stated in paragraph 10 of his report (A/47/560), the Secretary-General recommends that \$19,596,389 of the unutilized balance, or that part which represents the unencumbered balance of appropriations, be credited to Member States and that the balance of \$17,211,413 be retained in the Special Account pending a decision by the General Assembly regarding the proposed Peace-Keeping Reserve Fund.

6. The Advisory Committee has no objection to the proposals of the Secretary-General as outlined in paragraph 10 of his report; however, it notes that the figure of \$19.6 million is subject to further adjustment once the outstanding obligations of \$3,003,407 as at 30 September 1992, as outlined in annex IV to the Secretary-General's report, are liquidated. In addition, the cash resources which back those obligations continue to accrue interest, as does the amount of \$17.2 million which the Secretary-General proposes to retain. Consequently, future credits to Member States and other adjustments may be necessary.
